App. F IX-4

1 Preserve

1927.

Previous References
mc 8-26 SC 48267 (mc)

File No. 5-27

Serial Nos. 3 & 7

Later References
mc 5-27 Sl. 82+89
mc 145-28 sl 4
mc 63-28 SL 43281
mc 69-38 SL 94.99 Pt 1, 105
mc 85-39 SL 78, 39

General and Revenue Secretariat.

Ind Dep No 1328/ST

Serial No. 3 and 7

Part B for November 1927

SUBJECT

The taxation rules of the Sagar Town Municipality

The Deputy Commissioner Shimoga

The Comptroller

G O No C 2588-907 10-11-27

The taxation rules of the Sagar Municipality

10/11/27

1736

General and Revenue Secretariat | File No. 5 of 1927

Serial No

Letter no RB-AC 1186/26-27 dated 14 to 27 from the Deputy Commissioner Shimoga forwarding for sanction, the taxation rules of the Sagar Town municipality

Since no objection is raised by the people till now, the rules may be sanctioned

Draft sanctioning is submitted for approval

Have you compared with similar rules of any other Mfl?

Please note remit

20/10

This taxation rules of the Sagar Town mfly has been compared with that of Mysore City mfly taxation rules. The rules, modifications wherever are framed to suit the Town mfly of Sagar & there seems to be nothing repugnant

25/10/27

3514/27

Note—Contn. sheet

WD 6881—3PB—30,000—21-5-27

1736 L - 2

App F III—2]

General and Revenue Secretariat | File No | of 192

Serial No	
B 19/11/27	G o no L 2888-9 dated 10 11 27 sanctioning the taxation rules of the Sagar milk

NOTE—Contn sheet

D 0924—GPB—60

In all future correspondence please quote
No L 3 & J 1193, 26-27

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT

Shimoga Dated 14th October 1927

1736L
18 OCT 1927

From

B. T KESAVAIENGAR, Esq., B.A.,
- Deputy Commissioner,
Shimoga District.

To

R Ranga Rao, Esq., B.A., B.L.,
General Secretary to Government,
[illegible]

Rev 5-27-3

Sir,

Reg Re adverting to your letter No 7384/VI 9-21-27 dated 9th April 1927, directing the framing of taxation rules by the Sagar Town Municipality, I have the honour to state that the said Municipal Council have framed the taxation rules, under section 46 (i) and (j) of the Municipal Regulation and these were duly passed in their meeting held on the 27th July 1927 after publishing the same in the Mysore Gazette dated the 7th July 1927. It is reported that no objections have been received so far, to the proposed rules. Under the circumstances sanction of Government may kindly be obtained to the taxation rules as well as the octroi bye-laws framed by the Sagar Town Municipality.

2 A copy of the resolution of the Municipal Council with a copy of letter No. 82 dated the 1st August 1927 of the Chairman of the Municipality on duplicate of the rules and octroi bye-laws are enclosed for reference

I have the honour to be,
Sir,
Your most obedient servant,

[signature]

Deputy Commissioner,
Shimoga District.

19

From

To

Dated

Despatched

Received

General No_____
No

Enclosure No.

4

Letter No 82/27-28 dated 1st August 1927 from the President of the Sagar Town Municipal Council, to the Deputy Commissioner Shimoga District

*****

With reference to your memo No.LA3 C 1186/dated the 18th April 1927, I have the honour to forward herewith 4 copies of the draft taxation rules framed under Section 46 (i) and (j) of the Mysore Municipal Regulation VII of 1906 and passed by the Municipal Council at their meeting held on the 27th July 1927 As no objections have been received so far, I request you to be so good as to obtain sanction of Government to the rules and bye laws at an early date

A copy of the resolution of the Municipal Council is submitted herewith

****

"C O P Y"

Deputy Commissioner,
Shimoga District

4

7 Letter No 173 24/mb 3-26 611, dated the 9th April 27, from the Jt General Secretary to the Government of Mupore to the Deputy Commissioner, Shimoga District — —

12 With reference to the Correspondence ending with your letter No M3 AC 1186/26 27 dated 7th March 1927 regarding the octroi bye laws framed by the Sagar Town Municipality. I am directed to state that in as much as it is clear from the letter of the President of the said Council that no taxation rules exist at Present, it seems necessary to frame taxation rules in the first instance including in it levy of octroi at specified rates and obtain sanction of Government thereto before Government can sanction the Proposed bye laws

The records received with your letter are herewith returned

—— —— ——

Office of the Deputy Commissioner
Shimoga District

M3-AC 1186 -26 27 Encl 1 file

Dated, Shimoga the 12th April 27

Memo

Copy of the above is forwarded to the President of Sagar Town Municipal Council for information. Necessary taxation bye laws may be framed early and submitted for obtaining sanction of Government. The records ending with his No 97 of 26 27, dated 16th February 1927 are returned

Dy 466 26 27

SUB-DIVISION OFFICE 1927 19 APR 1927 SAGAR

19.4.27 Received the above mentioned papers

—— —— ——

for Deputy Commissioner
Shimoga District

Bye laws have been framed at Sagar and submitted to Government 31.5.27

Ref 3 Dec 1186 (Sec 1691 Dec 26)

Memo

Returned to the President Sagar Municipality
The General corrections and alterations in the
enclosed Copies of Bye laws have not been attended by the
President Hence may be done now

2 The bye laws as modified as per instructions
conveyed in the Local and Legislature Secretary's
letter No L75 48 Rev 61-26-29 Dt 23-4-27, ought to
have been placed before the Municipal Council
and a resolution recorded in the matter

The entire file ending with this letter No
Rev 187 Dt 16-8-26 is returned for return-
mission after the formb mentioned above are
attended to A long card reply requested

Deputy Commissioner
Shimoga Dt

Submitted to the Deputy Commissioner

These corrections have now been attended as desired,
Bye laws have already been placed before the Municipal
Council and a copy of the Resolution passed is sent en-
closed Very early sanction of Government may kindly
be obtained to the Bye-laws

Yours faithfully

Basabasayappa
President,
Town Municipal Council
SAGAR

SUB-DIVISION OFFICE
Rec'd
10 FEB 1927
10233
SAGAR

DEPUTY COMMISSIONER
FEB 10 1927
SHIMOGA

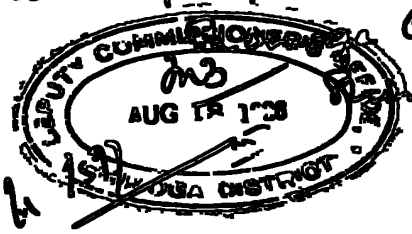
Encl No 137 Court
26.27

From

The President
Town Municipal Council
Sagar

To

The Deputy Commissioner
Sagar District



Sir,

SR

1186

With reference to your endorsement No. 1691/27-25 dated the 27th April 1925 forwarding a copy of Letter No. 754 of 1st 61-26 dated the 23rd idem from the Secretary to Govt in the Revenue and Legislative Department for the opinion of the Govt whether the Bye-laws of this municipality have the power to retrospect the Draft bye-laws duly amended as suggested and request that sanction of Govt may kindly be obtained to the same at an early date. Steps could be taken to frame the necessary Taxation rules as per Section 46(1) of the Municipal Regulation as suggested

I have the honour to be,
Sir,
Your most Obedient Servant

M Lingaiya Rao
Vice President
Town and Cantonment
Sagar

16 8 26

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[illegible] [illegible] [illegible] [illegible] [illegible]
[illegible] [illegible] [illegible] [illegible]

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[illegible] [illegible] [illegible] [illegible]
[illegible] [illegible] [illegible] [illegible]

B 3

F

Your letter No R 7340/24 1-4-25 dated the 22nd April 25 from the Secretary to Government Local and Legislative Departments, Bangalore to the the Deputy Commissioner, Shimoga District

Sir,

With reference to your letter No C C 691/24-25 dated the 14th March 1925, forwarding for approval among others, the draft bye-laws for the levy of Octroi duty in Sagar Town Municipality, I am directed to point out that the schedule of taxation as incorporated in the bye-laws proposed, though its proper place is under classification rules framed under section 46(i) of the Mysore Municipal Regulation. This schedule may therefore be omitted and steps taken to frame the necessary rules in the matter (vide section 60 of the Municipal Regulation and schedule IV attached thereto)

2 As regards the bye-laws, I am to observe that they may be modified as shown below and retransmitted to Government for orders

3 The levy of Rahadari fees at 2 annas for re-export of goods not breaking bulk referred to in bye laws 6 and 7 and not intended for use in the Municipality is not permissible under the standing orders This will have to be omitted

4 Provision should be made for punishment for breach of the provision of the bye-laws

---

No C C 1691/24-25 Office of the Deputy Commissioner
Shimoga District
Shimoga dated the 27th April 25

Copy of the above is forwarded to the President, Sagar Town Municipality for necessary action in the matter

The draft bye-laws may be amended as directed in the above and resubmitted to this office as early as possible

DIVISION OFFICE
No 16824

Rec'd 29-4-25

For Deputy Commissioner,
Shimoga District

Q 308 28-4-25

SAGAR TOWN MUNICIPALITY

~~Dated 3rd November 1924~~

~~The following draft~~ bye laws ~~are~~ framed by the Sagar Town Municipal Council under Section 48 (*k*) of the Municipal Regulation of 1906 ~~and are published for the information of public —~~

Any inhabitant within the area of the Sagar Town Municipality who has any objection or suggestion with respect to the draft bye-laws should communicate the same to the President Sagar Town Municipality within one month from the date of publication in the Gazette

(1) The local limits for collecting duties shall be Municipal limits.

(2) No articles liable to octroi duty shall be brought within those limits except by one of the roads mentioned below —

(1) Sagar Shimoga road
(2) Sagar Shiralkoppa road
(3) Sagar Gerusoppa road
(4) Sagar Kalurkatte road

(3) All persons bringing into or receiving from beyond the octroi limits of the town any such article shall exhibit the same at the octroi station (Municipal Office) to allow of its being duly inspected by the Octroi Staff

(4) Every person bringing dutiable article within the town shall report the fact first to the Octroi Staff

(5) A table showing the octroi duty leviable on various articles shall be exhibited at the Municipal Office in a conspicuous place ~~thereof (vide schedule hereto attached)~~

~~(6)~~ When the goods are brought into the katte or station they may be unloaded or weighed or counted by the officer in charge of the octroi collections After the ascertainment of the amount of octroi payable on goods imported shall either pay the amount due and receive a permit for the removal of goods or shall deposit the same in the bonded warehouse When the duty is paid as above a permit shall be granted by the officer in charge of octroi collections for the removal of goods showing the quantity or weight of goods the amount paid in respect thereof and the date of payment ~~In case the importer wishes to re-export the goods at once, he shall do so only after obtaining an export pass paying two annas as Bahadari fees and subjecting the goods to the escort of an octroi subordinate.~~ A demurrage fee of one anna per bale of bundle of piece-goods and one anna per maund of 25 lbs. or portion thereof of any tobacco shall be charged on the goods deposited in the bonded warehouse after the expiry of the third day or part thereof the date of admission and removal of goods shall be reckoned as one day and Sundays and close holidays shall not be taken into account in reckoning the period for the fee leviable

(7) If the importer satisfies the officer in charge of octroi collections that the goods are not to be consumed in the town but exported he will be furnished ~~after receiving a fee of Re. 0-2-0 as Bahadari fees~~ with a free permit which will be shown by the party to any Municipal Officer appointed to check octroi collections

(8) For the purpose of appraising the value of goods when the duty is assessed on the value of the same the importer may be called upon to produce the original invoice of the goods for the inspection of the officer in charge of octroi collections or other Municipal Officer should he fail to produce the same or when the value of goods is unduly low the same shall be assessed by the said functionary at the current market rates and duty levied accordingly

(9) *Bonded warehouse* —It shall be competent for the Municipal Council to provide a bonded warehouse for all or any kind of octroiable goods and regulate its working by rules The bonded warehouse shall be in charge of the official in charge of octroi collections

(10) If the consignee fails to take charge of the dutiable articles deposited in the bonded warehouse after payment of the duty and the demurrage in full within one month from the date of receipt of the articles in the bonded warehouse the President or the Vice President after due publication calling upon the consignee or any other lawful claimant to take delivery of the goods within seven days from the date of issue of the notice shall auction the articles and appropriate the proceeds towards the Municipal dues after deducting all expenses for the sale and publication If the consignee or any lawful claimant does not claim the goods within the prescribed time The notice aforesaid shall be served by leaving a copy with any of the adult members of the family of the consignee or if the consignee is not a resident of the town by fixing a copy of the same to the notice board of the Municipal Office If this amount realised by sale exceeds the amount so due the balance shall be kept in deposit for one year and any claim for such balance within that time shall be duly considered by the President At the expiry of one year or after all claims received during that period have been duly disposed of the balance shall be credited to the Municipal fund No claims shall be admitted after the said period of one year except by special permission of the Council

(11) A receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the goods to which it refers

(12) If the depositor does not himself take delivery of the articles deposited in the Octroi Office he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made If the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the bonded warehouse be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the octroi house while such goods are passed into and out of the octroi house or while they remain unless such damage is proved to have been caused by the wilful neglect of the octroi house keeper or other person charged with the safe custody of the good

(13) *Tobacco* No raw tobacco shall be sold within the Municipal limits except by vendors licensed in this behalf Each licensed vendor shall keep an account in the form that may be prescribed by the President of the quantity and value of the tobacco imported sold or re exported respectively by him and of the balance of stock at the close of each month and shall present the account for examination at the Municipal Office not later than the 5th of each month

(14) *Exemption* —Cloths forming personal luggage of travellers for *bona fide* personal use and goods being *bona fide* property of Government at the time of import and accompanied by the invoice certified by the departmental head concerned that the property mentioned therein belongs to Government are exempted from payment of octroi duty

(15) The octroi station shall be open for transaction of business from 8 to 11 A M and 2 to 5 P M daily except on Sundays and holidays authorized by the President

(16) *Refunds* —On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits refund shall be granted on the rates originally charged at the time of import

Provided that no refund shall be granted unless such goods are exported within three month from the date on which octroi was levied, and provided also that no refund shall be granted of any sum less than one rupee by a municipal account manual

(17) The procedure laid down in Rule 1 of the A M shall be observed while granting refunds under this bye law

(18) For the purpose of these bye laws the Octroi Mutsaddi shall be the officer in charge of octroi collections and the Sanitary Inspector President and Vice President shall be the officers to check the collections These officers under the orders of the President or Vice President may enter into and inspect any shop or house at all reasonable hours to see if there are any smuggled goods and the owner or tenant of any such shop or house shall be bound to allow such inspection

(19) Should any person be guilty of breach of any of the above rules he shall on conviction by a Competent magistrate be liable to a fine not exceeding one hundred Rupees

SCHEDULE

List of articles liable to octroi

	Rs.	a.	p.
(1) Piece goods, rate	2	0	0 per cent ad valorem
(2) Raw tobacco at	0	5	0 per maund of 24 lbs or portion thereof
(3) Sheep or goat each	0	1	0

T V Rama Sastry
President Town Municipal Council
Sagar

N Lokaji Rao
for President
Town municipal
Sagar

O U 8-26

ಸಾಗರ ಟೌನ್ ಮ್ಯುನಿಸಿಪಾಲಿಟಿ

19[illegible] ಇನ್ನು ಮ್ಯುನಿಸಿಪಲ್ ರೆಗ್ಯುಲೇಷನ್ 48 (k) ಸೆಕ್ಷನ್ ಪ್ರಕಾರ ಸಾಗರ ಟೌನ್ ಮ್ಯುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲ್‌ನಿಂದ ಕಲಂ [illegible] ಅಧಿಕಾರವನ್ನು ಪಡೆದುಕೊಂಡು ಸಾಗರ ಟೌನ್ ಮ್ಯುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲ್ ಕಲಂ [illegible] ಆಕ್ಷೇಪಣೆ ಅಥವ ಸಲಹೆಯನ್ನು ಹೇಳತಕ್ಕ ಸಾಗರ ಟೌನ್ ಪ್ರದೇಶದ ಯಾವ ವಿಷಯದ ಬಗ್ಗೆ ಈ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಕೌನ್ಸಿಲ್ ಆದ ಬಂದು ತಿಂಗಳೊಳಗಾಗಿ ಆಕ್ಷೇಪಣೆ ಮತ್ತು ಸಲಹೆ ಸಂಗತಿ ಕುರಿತು ಪ್ರೆಸಿಡೆಂಟ್‌ರವರಿಗೆ ತಿಳಿಸಬೇಕು

(1) ಆಕ್ಟ್ರಾಯಿ ತೆರಿಗೆ ವಸೂಲಿ ವಿಚಾರದಲ್ಲಿ ಮ್ಯುನಿಸಿಪಲ್ ಸರಹದ್ದೇ ಆಕ್ಟ್ರಾಯಿ ಸರಹದ್ದಾಗಿರುತ್ತೆ

(2) ಆಕ್ಟ್ರಾಯಿ ಹಾಸಲು ವಸೂಲ್ ಮಾಡುವ ಎಲ್ಲಾ ಪದಾರ್ಥಗಳೂ ಈ ಕೆಳಗೆ ನಮೂದಾಗುವ ರಸ್ತೆಗಳಲ್ಲಿ ತರಬೇಕು

(1) ಸಾಗರ ತಿಪಟೂರಿಗ್ಗೆ ರಸ್ತೆ	(111) ಸಾಗರ ಗೇರುಸೊಪ್ಪ ರಸ್ತೆ
(11) ಸಾಗರ ತಿರುಳಹಳ್ಳಿಹೊಪ್ಪ ರಸ್ತೆ	(IV) ಸಾಗರ ಆಳಸರುಳಹಳ್ಳಿ ರಸ್ತೆ

(3) ಆಕ್ಟ್ರಾಯಿ ತೆರಿಗೆಗೆ ಸಂಬಂಧಪಟ್ಟ ಸಾಮಾನುಗಳನ್ನು ತರುವ ಅಥವ ತರಿಸುವ ಪ್ರತಿ ಒಬ್ಬರೂ ಸದರಿ ಸಾಮಾನುಗಳನ್ನು ಆಕ್ಟ್ರಾಯಿ ಸಬ್ಬಂದಿಯ ರ [illegible]ಜಮಾಯಿಷಿಗೆ ಒಳಪಡಿಸಲು ಮ್ಯುನಿಸಿಪಲ್ ಆಫೀಸಿಗೆ ಹಾಜರ್‌ಪಡಿಸಬೇಕು

(4) ಮ್ಯುನಿಸಿಪಲ್ ಸರಹದ್ದಿನಲ್ಲಿ ತೆರಿಗೆಗೆ ಸಂಬಂಧಪಟ್ಟ ಸಾಮಾನುಗಳನ್ನು ತರುವ ಪ್ರತಿ ಮನುಷ್ಯನೂ ಸದರಿ ವಿಷಯವನ್ನು ಕುರಿತು ಆಕ್ಟ್ರಾಯಿ ಸಬ್ಬಂದಿಯವರಿಗೆ ಮೊದಲು ರಿಪೋರ್ಟು ಮಾಡಬೇಕು

(5) ಆಕ್ಟ್ರಾಯಿ ತೆರಿಗೆಗೆ ಸಂಬಂಧಪಟ್ಟ ಸಾಮಾನುಗಳ ದರ ಹೇರಿಸುವ ಪಟ್ಟಿ ಬಿಡುಗಡೆಯನ್ನು ಮ್ಯುನಿಸಿಪಲ್ ಆಫೀಸಿನ ಬಹಿರಂಗವಾದ ಒಂದು ಭಾಗದಲ್ಲಿ ಚೆಕ್ಕಟಾಯಿಸಲ್ಪಡುವುದು

(6) ಆಕ್ಟ್ರಾಯಿ ಕಟ್ಟೆಯ ಸ್ಟೇಷನ್‌ಗೆ ಸಾಮಾನುಗಳು ಬಂದಾಗ ಆಕ್ಟ್ರಾಯಿ ಆಫೀಸ್ ಖಾಯಂ ನೌಕರರಿರುವ ನೌಕರರಿಂದ ಅವುಗಳು ಇಳಿಸಲ್ಪಟ್ಟ ತೂಕ ಯಾ ಅಳತೆ ಮಾಡಲ್ಪಡುವುದು ಸಾಮಾನಿಗೆ ಕೊಡಬೇಕಾದ ಆಕ್ಟ್ರಾಯಿ ತೆರಿಗೆ ನಿರ್ಧಾರ ಪಟ್ಟಿಯ ಮೇಲೆ ಅದರ ಹಾಸಲನ್ನು ಅಲ್ಲಿರತಕ್ಕ ನೌಕರರಿಗೆ ಕೊಟ್ಟು ಆ ಸಾಮಾನನ್ನು ರಫ್ತು ಮಾಡಲು ಪ್ಯಾಸ್‌ಪರ್ಮಿಟ್ ಬಹುದು ಅಥವ ಅಲ್ಲಿಯೇ ಡಿಪಾಜಿಟ್ ಇಡಬಹುದು ಹಾಸಲ್ ಮೊಬಲಗು ಕೊಟ್ಟ ಕೂಡಲೆ ಅವಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟ ಸಾಮಾನ್ಯ ತೂಕ ಕೊಟ್ಟ ರಶೀದಿಯ ರುಜು ಮೇಲ್ಕಂಡ ತಾರೀಖು ವಗೈರೆ ನಮೂನೆಯಿಂದ ಹದಾಗಿಯನ್ನು ಕೊಡಲ್ಪಡುವುದು ~~ಆ ಪೂರ್ವಪರವಾನಗಿಯು ಪುನಾ ಸದರಿ ಸಾಮಾನುಗಳನ್ನು ಪರಭಾರೆಗೆ ಸಾಗಿಸಲು ಅಪೇಕ್ಷಿಸಲ್ಪಟ್ಟಲ್ಲಿ ಅದಕ್ಕೆ ಆಕ್ಟ್ರಾಯಿ ತೂಕ ಅಳತೆಗಾಗಿ ೦-೨-೦ ಭಿ ಆಗಿ ಮಾಡಲ್ಪಟ್ಟು ಆಕ್ಟ್ರಾಯಿ ಸಬ್ಬಂದಿಯವರಿಂದ ಪರೀಕ್ಷೆ ಮಾಡಲ್ಪಡುವುದು~~ ಆಕ್ಟ್ರಾಯಿ ಕೌಂಟರ್‌ನಲ್ಲಿ ಇಡಲ್ಪಟ್ಟ ಸಾಮಾನುಗಳಿಗೆ ಮೂರು ದಿವಸದವರೆಗೆ ಜಮಾ ವಗೈರೆ 1ಕ್ಕೆ ಬಾಡಿಗೆ ರುಸುಂ ದಿನ 1ಕ್ಕೆ ಒಂದಾಣೆಯಂತೆಯೂ ಹೆಚ್ಚಿಗೆ ಸೊಪ್ಪು ತೂಣ 1ಕ್ಕೆ ಆಧವ ಭಿನ್ನಾ ಕಕ್ಕೆ ದಿನ1ಕ್ಕೆ ಒಂದಾಣೆಯ ತೆರೂ ಖಾರ್ಜ್ ಮಾಡಲ್ಪಡುವುದು ಮೂರು ದಾಖಲಾದ ದಿವಸ ಪತ್ತು ಒಡಿಸಿಕೊಳ್ಳುವ ದಿವಸ ಸಹ ಒಂದು ದಿವಸದ ತೆ ಎಣಿಸಲ್ಪಡುತ್ತೆ ಯಾವ ತರೀಖಿನಿಂದ ಖಾತೆ ಕೊಡಬೇಕಾಗುತ್ತದೋ ಆದನ್ನು ಗೊತ್ತುಮಾಡುವುದರಲ್ಲಿ ಭಾನುವಾರ ಮತ್ತು ಇವಕ್ಕೆ ಲಗತ್ ಆದ ರಜ ದಿವಸಗಳು ಸಹ ಲೆಕ್ಕಕ್ಕೆ ತೆಗೆದು ಕೊಳ್ಳಲ್ಪಡುವುದಿಲ್ಲ

(7) ಅಮದುದಾರನು ಟೌನ್‌ನಲ್ಲಿ ಸಾಮಾನುಗಳು ಖರ್ಚಾಗಲಿಲ್ಲವೆಂದು ಆಕ್ಟ್ರಾಯಿ ವಸೂಲಿ ಖಾರ್ಜ್‌ನಲ್ಲಿರುವ ಆಫೀಸರಿಗೆ (ಖಾತಿ) ತೋರಿಸಿದಲ್ಲಿ ಆಗ ~~ಆಕ್ಟ್ರಾಯಿ ಪೂರ್ತಿ ತೆರಿಗೆ ವಸೂಲಿ~~ ಮತ್ತು ರಶೀದಾರಿ ಕೊಡಲ್ಪಡುವುದು ಆ ರಶೀದಾರಿಯು ಆಕ್ಟ್ರಾಯಿ ವಸೂಲಿ ತನಿಖೆ ಬಗ್ಗೆ ನೇಮಕಪಟ್ಟ ಯಾವ ಮ್ಯುನಿಸಿಪಲ್ ಆಫೀಸರಿಗೂ ಪಾರ್ಟಿಯಿಂದ ತೋರಿಸಲ್ಪಡತಕ್ಕದ್ದು

(8) ಖರೀದಿಯಮೇಲೆ ಸುಂಕವನ್ನು ವಸೂಲ್ಮಾಡುವ ಸಂದರ್ಭದಲ್ಲಿ ಸಾಮಾನಿನ ಖರೀದಿಯನ್ನು ಕಟ್ಟುವೆಪ್ಪೆಕ್ಕೋ ಸ್ಥಳ ಆಕ್ಟ್ರಾಯಿ ವಸೂಲಿ ಖಾರ್ಜ್‌ನಲ್ಲಿರತಕ್ಕಂಥ ಮತ್ತು ಇತರ ಮ್ಯುನಿಸಿಪಲ್ ನೌಕರರು ಅವಮಾಯಿಷಿ ಬಗ್ಗೆ ಆವಶ್ಯಕವಾದಂಥ ಸಾಮಾನುಗಳನ್ನು ಅಸಲ್ ಪಟ್ಟಿ ಹಾಜರ್ಮಾಡುವಂತೆ ಕೇಳತಕ್ಕದ್ದು ಆ ಲಿಪಟ್ಟಿಯನ್ನು ಹಾಜರ್ ಮಾಡಲು ಆತನು ತಪ್ಪಿದರೆ ಆ ಕಾಲದ ದೂರದ ತೆ ಮೇಲೆ ನಮೂದಾದ ಮ್ಯುನಿಸಿಪಲ್ ಅಧಿಕಾರಿಗಳು ಬೆಲೆಯನ್ನು ಪರಾಯಿಸಿ ಅದರಮೇಲೆ ಸುಂಕವನ್ನು ವಸೂಲ್ ಮಾಡಿಸಿಕೊಳ್ಳಬಹುದು

(9) ~~ಯಾವುದೇ ವೇಷಾಂತರವನ್ನು ಆಕ್ಟ್ರಾಯಿ ಕಟ್ಟೆಯಲ್ಲಿ ಸುಂಕಕ್ಕೆ ಸಂಬಂಧಪಡುವ ಎಲ್ಲಾ~~ ಅಥವ ಯಾವ ತರಹದ ಸಾಮಾನುಗಳೇ ಆಗಲಿ ಅವಾನತ್ತಿನಲ್ಲಿಡವ ಅಧಿಕಾರ್ಯ ಮ್ಯುನಿಸಿಪಲ್ ಸಂಸ್ಥೆಯವರು ಬಂದು ಆಕ್ಟ್ರಾಯಿ ಕಟ್ಟೆಯನ್ನು ಪರಿಶೀಲಿಸತಕ್ಕದ್ದು ಮತ್ತೂ ಇಚೆಕ್ಕೆ ಅನುಸಾರವಾಗಿ ಅನಿಬದ್ಧವಾಗಿ ಪರಿಪಾಡಿಸುವ ಕಾನೂನ್‌ವೇರೆ ಕೆಲಸ ನಡೆಸತಕ್ಕದ್ದು ಆಕ್ಟ್ರಾಯಿ ಕಟ್ಟೆ ಆಪೇಕ್ಷಿತವು ಲಿಕ್ಟ್ರಾಯಿ ವಸೂಲಿ ಮಾಡತಕ್ಕವರದಾಗಿರುತ್ತದೆ

(10) ಆಕ್ಟ್ರಾಯಿ ಕಟ್ಟೆಗೆ ಸಾಮಾನುಗಳು ಹಲ್ಲದ ಕಾರಣದಿಂದ ಬಂದು ತಿಂಗಳೊಳಗಾಗಿ ಹ್ಯೂಟಿ ಮತ್ತು ಭಾಡಿ ಮೊಬಲಗು ಪೂರ್ತಿಯಾಗಿ ಪಾವತಿ ಮಾಡಿದಮೇಲೆ ಆಕ್ಟ್ರಾಯಿ ಕಟ್ಟೆಯಲ್ಲಿ ಡಿಪಾಜಿಟ್ಟಾಗಿ ಇಡಲ್ಪಟ್ಟ ತೆರಿಗೆಗೆ ಸಂಬಂಧಪಟ್ಟ ಸಾಮಾನುಗಳನ್ನೆಷ್ಟು ವಾ ಲೇಕಕ್ಷು ತೆಗೆದುಕೊಂಡು ಹೋಗದಿದ್ದರೆ ಪ್ರೆಸಿಡೆಂಟರವರು ಯಾ ವೈಸ್‌ಪ್ರೆಸಿಡೆಂಟರವರು ಸದರಿ ಸಾಮಾನುಗಳ ಹಕ್ಕುದಾರರಿಗೆ ಯಾ ಸ್ವಾಧೀನ ವಹಿಸುವಾಗ ನೋಟೀಸು ತಾರೀಖಿನ ದಿವಸದಿಂದ ಒಳ್ಳು ದಿವಸದೊಳಗಾಗಿ ಸದರಿ ಸಾಮಾನುಗಳನ್ನು ತೆಗೆದುಕೊಂಡು ಹೋಗಬೇಕಾಗಿ ಖಬರಿಂಗವಾಗಿ ನೋಟೀಸು ಪ್ರಸಿದ್ಧ ಪಡಿಸಿದಮೇಲೆ ಸದರಿ ಅವಧಿಯೊಳಗಿನಾಗಿ ಮಾಲೀಕರು ಯಾ ಸಮಿಪ ವಾರಸುದಾರರು ಹಕ್ಕು ತವ್ಕದೆಂದು ವೈರ್ಡಾಡಿದೆ ಇದ್ದರೆ ಸದರಿ ಸಾಮಾನುಗಳು ಹರಾಜಿನ ಎಲ್ಲಾ ಖರ್ಚುಗಳು ವಜಾಜವಾಗಿ ವ್ಯುನಿಸಿಪಲ್ ಬಾಕಿಗೋಸ್ಕರ ಹರಾಜ್ ಹಾಕಲ್ಪಡತ್ತವೆ ಹಕ್ಕುದಾರರು ಊರಲ್ಲಿಲ್ಲದಿದ್ದರೆ ಸದರಿ ನೋಟೀಸನ್ನು

ಹಕ್ಕುದಾರರ ಸಂತತಿಗೆ ಸಲ್ಲಿಸಲ್ಪಟ್ಟ ಯಾರೊಬ್ಬರಾದರೂ ಜಾರಿ ಮಾತ್ಸರ್ಯಪಡುವುದಿಲ್ಲದೆ ಸದರಿ ನೋಟಿಸ್ ಕಛೇರಿ ಮ್ಯುನಿಸಿಪಲ್ ಆಫೀಸ್‌ಬೋರ್ಡಿಗೆ ಚಿಕಟಾಯಿಸಲ್ಪಡುವುದು ಈ ರೀತಿ ಹರಾಜಿನಲ್ಲಿ ಉತ್ಪತ್ತಿಯಾದ ಮೊಬಲಗ ಖರೀದಿಕಾದ ಮೊತ್ತಲಿಗಿಂ ತಲೂ ಜಾಸ್ತಿಯಾಗಿದ್ದಲ್ಲಿ ಉಳಿದ ಮೊಬಲಗನ್ನ ಬಂದು ವಿಷಯದವರಿಗೂ ಡಿವಾಜೆಟ್ಟನಲ್ಲಿಟ್ಟು ಆ ವಧಿಯೊಳಗಾಗಿ ಸದರಿ ಮೊ ಖಲಗಿಗೆ ಬಾಧ್ಯತೆ ಖಂದಲ್ಲಿ ಪೈಸಿಂಟರವರಿಂದ ಆಲೋಚಿಸಲ್ಪಜ ತ್ತೆ ಬಂದು ವರ್ಷ ಅವಧಿ ಪೂರೈಸಿದನಂತರ ಲಥವಾ ಈ ಕಾಲದಲ್ಲಿ [illegible] ಉಳಿದ ಮೊಬಲಗನ್ನು ಮ್ಯುನಿಸಿಪಲ್ ಫಂಡಿಗೆ ತೆಗೆದುಕೊಳ್ಳುವ ಹಕ್ಕುತ್ತ ಒ ದು ವರ್ಷದ ಅವಧಿ ಪೂರೈಸಿದನಂತರ ಬರುವ ಹಕ್ಕುಗಳನ್ನು ಕೌನ್ಸಿಲ್ ಅನುಮತಿ ಕಿವಾಯಿ ಅಂಗೀಕರಿಸಲಾಗುವುದಿಲ್ಲ

(11) ಆಕ್ಟ್ರಾಯಿ ಇಲಾಖೆಯಿಂದ ದಾಸ್ತಾನಿಟ್ಟ ಸಾಮಾನುಗಳಿಗೆ ಕೊಡಲ್ಪಟ್ಟ ರಸೀದಿಯನ್ನು ಸಾಮಾನು ವಾಪಸ ಪಡೆಯುವ ಮುಂಚೆ ವಾಪಸುಕೊಡಬೇಕು

(12) ಆಕ್ಟ್ರಾಯಿ ಕಟ್ಟೆಯಲ್ಲಿ ದಾಸ್ತಾನು ಇಡಲ್ಪಟ್ಟ ಸಾಮಾನುಗಳನ್ನು ದಸ್ತಾನುದಾರನು ವಾಪಸ್ ಪಡೆಯಲಿ ಇದ್ದಲ್ಲಿ ಏಂಥವುಗಳನ್ನು ಯಾವಕಿ ಪಾವತಿಮಾಡಬೇಕೆಂಬುವುದಕ್ಕೆ ರಸೀದಿಯು ಹಿ ಬಾಗದಲ್ಲಿ ನವೆ ದಿಸತಕ್ಕದ್ದ ರಸೀದಿ ಹಿಜ ರ್ಯಾಡದ ಪಕ್ಷದಲ್ಲಿ ಸಾಮಾನು ವಾಪಸು ಪಡೆಯುವವನು ಆಕ್ಟ್ರಾಯಿ ಆಫೀಸರಿಗೆ ತೃಪ್ತಿಕರವಾದ ಪುರಾವೆಯಿಸಿ ಮೂಲು ವಾಪಸು ಬಿಡುವುದನ್ನು ಆಕ್ಟ್ರಾಯಿಕಟ್ಟೆ ಛಾರ್ಜಿನಲ್ಲಿರುವ ವರಿಸರಿಗೆ ಇಟ್ಟುಕೊಳ್ಳಬಹುದು ಆಕ್ಟ್ರಾಯಿ ಛಾರ್ಜಿನಲ್ಲಿರವ (ಮುತ್ಸದ್ದಿಯ) ಧವ ವಾಲನ್ನು ಧರ್ಮವಾಗಿ ಇಟ್ಟುಕೊಳ್ಳಲು ಮೊಕ್ತಾರಾದ ಇತರ ಮನುಷ್ಯನ ಮನಃಪೂರ್ವಕವಾದ ಅಕ್ರಮದಿಂದ ಆಕ್ಟ್ರಾಯಿ ಕಟ್ಟೆಯಲ್ಲಿ ದಾಸ್ತಾನು ಇರತಕ್ಕ ಮಾಲಿಗೆ ನಷ್ಟವು ಬಂಗಿದೆ ಎಂಬು ಅಂಕ ರುಜುವಾತು ಮಾಡಿಕೆ ಬಿಟ್ಟ ಹೊರತು ಏಂಥಾ ನಷ್ಟಕ್ಕೂ ಆಧವ ವಾಲನ್ನು ಕಟ್ಟೆಯಿಂದ ಹೊರಗೆ ಮತ್ತು ಒಳಗೆ ತೆಗೆದು ಕೊಂಡು ಹೋಗುವಾಗ ಉಂಟಾಗಬಹುದಾದ ನಷ್ಟಕ್ಕೂ ಮ್ಯುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲ್‌ನವರು ಜವಾಬ್ದಾರರಲ್ಲ

(13) ಹೊಗೆಸೆ ಪ್ಪು —ಲೈಸೆನ್ಸು ಪಡೆದವರು ಕಿವಾಯಿ ಯಾರೂ ಮ್ಯುನಿಸಿಪಲ್ ಸರಹದ್ದಿನೊಳಗೆ ಹೊಗೆಸೊಪ್ಪನ್ನು ಹೂರಾಟ ಮಾಡಕೂಡದು ಪ್ರತಿ ಒಬ್ಬ ಲೈಸೆನ್ಸಿನ ಡಿಂದನು ಪೈಸಿಡೆಂಟರವರ ಸೊತ್ತುಮಾಡಲ್ಪಟ್ಟ ಪದೇರೆಗೆ ಅಸುದ ಮಾಡಿದ ಹೊಗೆಸೊಪ್ಪಿನ ತೂಕ ಮತ್ತು ಕಿಮ್ಮತ್ತು ವ ರಾಟ ಮತ್ತು ರಫ್ತು ಮಾಡಿದ ತೂಕ ಮತ್ತು ಕಿಮ್ಮತ್ತು ಮತ್ತು ಮಾಹೆ ಆಖೈರಿಗೆ ಶಿಲ್ಲು ಉಳಿದದ್ದನ್ನು ತೋರಿಸುವಂತೆ ಬಂದ ದಾಸ್ತಾ ರಿಜಿಸ್ಟರು ಇಡಬೇಕು ಮತ್ತು ಸದರಿ ಲೆಕ್ಕಗಳನ್ನು ಪ್ರತಿ ತಿಂಗಳ 5ನೆ ತಾರೀಖಿಗೆ ತಪ್ಪದೆ ಮ್ಯುನಿಸಿಪಲ್ ಆಫೀಸಿಗೆ ಹಾಜರ್ಪಡಿಸಬೇಕು

(14) ವಿನಾಯತಿಗಳು —ಪ್ರಯಾಣೀಕರು ಖರ್ಚಿಗೆ ತಪ್ಪಿ ಜೀತೆಯಲ್ಲಿ (ತಮ್ಮಿಡನೆ) ಸ್ವಂತ ಉಪಯೋಗಕ್ಕಾದಿ ತಂದ ಪಟ್ಟಣಗಳು, ಸರ್ಕಾರಿಯ ಮತ್ತು ಇಲಾಖೆಯ ಮುಖ್ಯಸ್ಥರಿಂದ ಸರ್ಕಾರದ್ದೆಂದು ಸರ್ಟಿಫೈ ಆದ ಖರೀದಿ ಪಟ್ಟಿಯುಳ್ಳ ರಫ್ತು ಪದಾರ್ಥಗಳೂ ಸಹ ಸುಂಕದಿಂದ ವಿನಾಯತಿ ಹೊಂದತಕ್ಕವು

(15) ಪೈಸಿಡೆಂಟರವರಿಂದ ಅಪ್ಪಣೆಯಾದಲ್ಲಿ ಸುಂಕದಕಟ್ಟೆಯು ಛಾಮವಾಗಿ ಮತ್ತು ರಜಾ ದಿವಸಗಳು ಕಿವಾಯಿ ಬೆಳಿಗ್ಗೆ 8 ರಿಂದ 11ರ ವರಿವಿಗೂ ಸಾಯಂಕಾಲ 2ರಿಂದ 5ರ ವರೆಗೂ ತೆರದಿರತಕ್ಕದ್ದು

(16) ಹಾಸಲ್ ವಾಪಸು ಪಾವತಿ —ಹಾಸಲನ್ನು ಪಾವತಿಮಾಡಿದ ಎಲ್ಲಾ ಸಾಮಾನುಗಳಿಗೂ ಆಕ್ಟ್ರಾಯಿ ಹಾಸಲನ್ನು ಪಾವತಿಮಾಡಿದ ನಂತರ ಆಕ್ಟ್ರಾಯಿ ಸರಹದ್ದಿನ ಹೊರಗೆ ರಫ್ತಾಗುವ ಸಾಮಾನುಗಳ ಮೇಲೆ ಅದು ಆಯಾದಾಗಾಗ್ಗೆ ಛಾರ್ಜ್ ಮಾಡಿರುವ ದರದಂತೆ ಈ ಕೆಳಿಗೆ ಕಂಡ ರೂಲ್ಸಿಗೆ ಒಳಪಟ್ಟು ಹಾಸಲ್ ವಾಪಸು ಕೊಡಲ್ಪಡುವುದು ಹಾಸಲು ತೀರುವಳಿಯಾದ ತಾರೀಖು ಲಾಗಾಯಿತು ಮೂರು ತಿಂಗಳು ಕಳೆದಮೇಲೆ ಇರುವ ಹಕ್ಕು ಅಂಗೀಕರಿಸಲ್ಪಡುವುದಿಲ್ಲ ಮತ್ತು ಬಂದು ರೂಪಾಯಿಗೆ ಳಿಮ್ಮಿಯಾದ ಮೊಬಲಗು ವಾಪಸು ಕೊಡಲಾಗುವುದಿಲ್ಲ

(17) ಈ ನಿಬಂಧನೆಗಳ ಪ್ರಕಾರ ಹಣ ವಾಪಸು ಮಾಡತಕ್ಕ ವಿಚಾರವಲ್ಲಿ ಮ್ಯುನಿಸಿಪಲ್ ಅಕೌಂಟ್ ಪಸ್ಟಾನ್ಯಯಲ್ ನಂ 152ನೆ ರೂಲ್ಸಿನಲ್ಲಿ ಕಂಡ ನಡೆವಳಿಕೆಯಂತೆ ಅನುಸರಿಸತಕ್ಕದ್ದು

(18) ಆಕ್ಟ್ರಾಯಿ ಮುತ್ಸದ್ದಿಯು ಸುಂಕ ವಸೂಲ್ ಮಾಡುವ ಕೇಸದಲ್ಲಿ ಮುಖಂಡನಾಗಿರುವುದಕ್ಕೂ ಪೈಸಿಡೆಂಟ ರಾಜೊ, ವೈಸ್ ಪೈಸಿಡೆಂಟರವರ್ಗೂ, ಮತ್ತು ಸ್ಯಾನಿಟೆರಿ ಇನ್‌ಸ್ಪೆಕ್ಟರವರಿಗೂ ಸಹ ಇದನ್ನು ಜಕ್ಕು ಮಾಡುವುದರಲ್ಲಿ ಆಫೀಸರಾಗಿರುವರೆಂದು ಈ ನಿಬಂಧನೆಗಳ ಉದ್ದೇಶವಾಗಿರತ್ತದೆ ಪೈಸಿಡೆಂಟ್ ಮತ್ತ ವೈಸ್‌ಪೈಸಿಡೆಂಟರವರ ಅಪ್ಪಣೆಗೆ ಒಳಪಟ್ಟು ವೇಲೆ ಚೌಕಿದ ನೌಕರರು ನ್ಯಾಯವಾದ ಕಾಲದಲ್ಲಿ ಏನಾದರೂ ಕಳ್ಳತನದ ಮಾಲ್ ಇರುತ್ತೆ ಬವುದನ್ನು ನೋಡುವುದಕ್ಕಾಗಿ ಅಂಗಡಿಯಾ ಮನೆಯನ್ನು ಪ್ರವೇಶಮಾಯಿಷಿ ವಾಡಬಹುದು ಮತ್ತು ಅಂಗಡಿ ವ ಮನೆ ಯ ಜವಾನನು ಇಂಥಾ ಪ್ರವೇಶಮಾಯಿಷಿಗೆ ಅವ ಕಾಶ ಕೊಡಬೇಕು

[illegible]

[illegible]

[illegible]

SAGAR TOWN MUNICIPALITY

The following rules prescribing taxes etc to be levied for Municipal purposes in the Sagar Town Municipality framed by the Municipal Council under Section 46 (*s*) and (*y*) of the Mysore Municipal Regulation VII of 1926 are published for general information Any inhabitant of the Municipality objecting to the proposed Bye-laws may within one month from the date of publication in the *Mysore Gazette* send his objections in writing to the President

Rules under Section 46 (*s*)

1 ***Taxes and exemptions*** —The Municipal Council shall levy the taxes and recognize exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the Schedule

2 ***How Taxes may be collected*** —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipal Council either departmentally by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only

3 ***Remissions*** —Subject to the sanction of Government remissions may be made to any extent by the Municipal Council on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 ***Claims for refund when not entertainable*** —No claim for refund of any sum paid to the Municipal Council on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

4A ***Octroi refunds*** – Octroi refunds shall be regulated by bye laws framed separately under Section 48 (*k*) of the Regulation

5 ***Payment of refund when not to be made*** —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 ***Order for payment of refund to be written on bill form*** —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice President

7 ***Refund on account of vacancy of buildings and lands*** —Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 ***Refund of amount paid on account of vehicle tax*** —Where the tax due in respect of any vehicle has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) if he has owned or been in charge of the vehicle for not more than thirty days in the half year

(*b*) if the vehicle has been under repair or standing at a carriage makers or cycle dealers during the whole of the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

9 ***Method of calculating liability to tax*** —When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of the days in the said two or more periods

10 ***Vehicles changing hands*** —If a half year's tax has been levied in respect of a vehicle no further tax for the same half year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year

11 ***Liability of transferee to rates and cesses*** —When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the A sessment List under Section 68 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owners in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognise any claimant or refer claimants to a Civil Court as they think fit If at any time after a decision by the President or the Managing Committee as the case may be any person produces a probate letters of administration a decree or other order of Court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the As essment List for any other name that may have been entered

13 *Entry in assessment list on sub division* —Where any property is sub divided an application being made to the Municipality intimating such sub division the Municipality shall unless they see any objection to the same cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye laws under Section 48 1) (*i*) and shall be issued under the signature of the Vice-President

15 *Who to dispose of objections to Municipal Bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal Bills under Section 83 (1) (*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of reoccupation*—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent reoccupation and failing this shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under sub section (3) of Section 82 of the Regulation fees shall be levied at the following rates —

			Rs		Rs
A fee of one anna if the amount is less than			5		
Do	two annas	do	not less than 5	but less than	10
Do	four annas	do	do 10	do	50
Do	six annas	do	do 50	do	100
Do	eight annas	do	do 100 and over		

19 *Warrant fees* —For every distraint made under sub section (4) of Section 82 of the Regulation fees shall be levied at the following rates —

			Rs		Rs
A fee of four annas if the amount distrained for is			less than 5		
Do	six annas	do	is not less than 5	but not less than	10
Do	eight annas	do	do 10	do	25
Do	one rupee	do	do 25	do	50
Do	two rupees	do	do 50	do	75
Do	three rupees	do	do 75	do	100
Do	five rupees	do	do 100 and over		

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub Section (4) of Section 83 of the Regulation, namely —

Serial No	Description of live-stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day			Cost for watering each head of live stock per day or fraction of a day	Total		
		Rs	a	p		Rs	a	p
1	Elephant	3	0	0	Included in the amount shown under Column 3	3	0	0
2	Camel	1	0	0		1	0	0
3	Buffalo	0	4	0		0	4	0
4	Buffalo calf	0	2	0		0	2	0
5	Bullock or cow	0	4	0		0	4	0
6	Heifer or calf	0	1	0		0	1	0
7	Sheep or goat	0	1	0		0	1	0
8	Kid	0	1	0		0	1	0
9	Horse	0	4	0		0	4	0
10	Foal	0	2	0		0	2	0
11	Donkey (either young or grown)	0	1	0		0	1	0
12	Pig	0	1	0		0	1	0
13	Birds of all kinds	0	1	0		0	1	0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

21 All the Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer (in office hours only)

22 The Vice President Sanitary Inspector and Mutsaddis are authorised to receive payment of all Municipal dues at any time and place

Under Section 46 (*j*)

23 *When Municipal dues may be written off* —Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

24 *When Municipal Council may remit distress fees* —The Municipal Council may remit the whole or any part of any fees chargeable for distress—

(*a*) if the property distrained is found to be devoted to religious or charitable purposes
(*b*) if the person from whom any such fee is leviable is too poor to pay it
(*c*) if a warrant has been issued against a wrong person
(*d*) if a bill presented is found to have been presented by mistake,
(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

25 *Schedule of taxes* —

I Tax on buildings
II Tax on vacant lands
III Tax on vehicles
IV Toll on vehicles
V Octroi
VI Mahutarfa, shop and oil mill tax etc

A—Schedule of taxes

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I	Tax on buildings.	Buildings	Eight annas for every hundred rupees or part of hundred rupees of the Market value up to Rs 2,000 Four annas for every hundred rupees or part of hundred rupees for the balance of such value in excess of two thousand rupees.	(a) Buildings set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of tax (c) Buildings exclusively used as places of public worship or for charitable, but not for residential purposes (d) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
II	Tax on vacant lands.	Vacant lands	Two annas for every 80 square yards	Same as above.	Do
			VEHICLES AND TAX YEARLY		
III	Tax on vehicles	All vehicles kept for use within Municipal limits	Rs. a p. (1) Four wheeled carriage on springs drawn by two horses 5 0 0 (2) Four wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks 4 0 0 (3) Two wheeled carriage on springs drawn by one or more horses mules, bulls or bullocks... 2 0 0 (4) Country carts— 1 With two wheels drawn by a pair of bullocks 2 0 0 2 Drawn by one bullock 1 0 0 3 Bicycle tricycle 1 0 0 (5) 1 Motor cars 5 0 0 2 Do cycles 3 0 0	(a) Vehicles belonging to His Highness the Maharaja (b) Vehicles the property of Government unless Government consents to the levy of tax (c) Vehicles belonging to the Municipality (d) Juveniles vehicles such as perambulators etc. (e) Vehicles kept by carriage builders for dealers solely for sale (f) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half year (g) Vehicles and animals belonging to members of the Police Force and Officers of the Municipality employed on out door duties provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council	Payable in advance in July and January for the half years beginning with those months.
IV	Toll on vehicles.	All vehicles of the description given in column 4 entering the Municipal limits. Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight	Tolls shall be levied at the rates detailed below :— 1 Carts drawn by one or more pairs of bullocks, buffaloes horses, ponies, asses or mules when laden 0 4 0 2 Do when empty ... 0 2 0 3 Carts drawn by one bullock, buffalo, horse pony ass or mule, when laden 0 2 0 4. Do when empty 0 1 0	(1) No toll shall be levied on carts engaged in the passage of troops or military stores or equipages or of Police Officers on duty or any person or property then in custody of any property *bona fide* belonging to Government as established by the production of a certificate from the Head of the Department or office to which it belongs also on carrying contractors carts conveying timber of the Forest Department. Tolls shall be collected only at the temporary sheds to be put up at the Municipal boundaries on the Bankapur road, the Honnavar road and the Jail road and at Ookad built on the Honnali road Tirthahalli road, Sagar road and Shikarpur road. (2) No toll shall be levied on carts on which mohatarfa-tax has been levied by the Municipality Such carts will be numbered by the Vice-President of the Municipality who will issue a pass therefor (3) The levy of toll shall, generally be subject to the conditions laid down in the late Chief Commissioner's Notification No 274 dated 4th November 1876.	

A —Schedule of taxes—*concld*

No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
1	2	3	4	5	6
V	Octroi	The articles mentioned in the next column when imported into Municipal limits	Quantity Rate Rs. a. p. A Sheep or goats per head 0 1 0 B Tobacco containing not more than 40 seers. 0 8 0 C D Piece-goods etc. exceeding in value Rs. 2 0 0	(1) Personal luggage of travellers articles imported through the Post Office and goods bona fide property of Government at the time of import and accompanied by the Departmental Head concerned that the property therein mentioned belongs to Government (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided the bye-law Provided that if such goods be not exported they shall pay the full duty (3) One lb. of tobacco if brought for personal consumption by bona fide travellers	In two equal instalments in advance in July and January every year
			Shop tax.		
VI	Mohatarfa, shop-and-land taxes.	Shops and mills.	Description of shops Class 1 Mand 1st 2nd, 3rd 4th 5th & 6th Piece goods shops Rs. 30 25, 20 10 4 2 Other shops and mills.	For year	Do

SCHEDULE B

[Vide *Rule* 6 *under Section* 46 (1)]

Refund Bill of Municipality District

Name of payee	Amount to be refunded			Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks
	Rs	a.	p				

Certified that the amounts have been credited in the accounts as shown above.

Treasury Officer

D C SUBBARAYAPPA,
President.

D C Subbarayappa

2 8 29

SAGAR TOWN MUNICIPALITY

The following rules prescribing taxes etc to be levied for Municipal purposes in the Sagar Town Municipality framed by the Municipal Council under Section 46 (*i*) and (*j*) of the Mysore Municipal Regulation VII of 1906 are published for general information, any inhabitant of the Municipality objecting to the proposed Bye-laws may within one month from the date of publication in the *Mysore Gazette* send his objections in writing to the President

Rules under Section 46 (*i*)

1 ***Taxes and exemptions*** —The Municipal Council shall levy the taxes and recognize exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the Schedule

2 ***How Taxes may be collected*** —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipal Council either departmentally by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only

3 ***Remissions*** —Subject to the sanction of Government remissions may be made to any extent by the Municipal Council on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 ***Claims for refund when not entertainable*** —No claim for refund of any sum paid to the Municipal Council on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

4A ***Octroi refunds*** — Octroi refunds shal be regulated by bye laws framed separately under Section 48 (*k*) of the Regulation

5 ***Payment of refund when not to be made*** —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 ***Order for payment of refund to be written on bill form*** —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice President

7 ***Refund on account of vacancy of buildings and lands*** —Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 ***Refund of amount paid on account of vehicle tax*** —Where the tax due in respect of any vehicle has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) if he has owned or been in charge of the vehicle for not more than thirty days in the half year

(*b*) if the vehicle has been under repair or standing at a carriage makers or cycle dealers during the whole of the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

9 ***Method of calculating liability to tax*** —When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of the days in the said two or more periods

10 ***Vehicles changing hands*** —If a half year s tax has been levied in respect of a vehicle no further tax for the same half year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year

11 ***Liability of transferee to rates and cesses*** —When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation the person to whom the title of the decea ed shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owners in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognise any claimant or refer claimants to a Civil Court as they think fit If at any time after a decision by the President or the Managing Committee as the case may be any person produces a probate letters of administration a decree or other order of Court declar ing such person as heir of the deceased the name of such person as owner shall be substi tuted in the As essment List for any other name that may have been entered

13 *Entry in assessment list on sub-division* —Where any property is sub divided an application being made to the Muni ipality intimating such sub division the Municipality shall, unless they see any objection to the same cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the a sessment lists and from information obtained by process in accordance with bye laws under Section 48 1) (s) and shall be issued under the signature of the Vice President

15 *Who to dispose of objections to Municipal Bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal Bills under Section 83 (1) (*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 pr ocess for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of reoccupation*—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent reoccupation and failing this shall not be entitled to any refund if it be found that his premises have been re occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under sub section (3) of Section 82 of the Regulation fees shall be levied at the following rates —

				Rs		Rs
A fee of one anna if the amount is less than						
Do	two annas	do	not less than	5	but less than	10
Do	four annas	do	do	10	do	50
Do	six annas	do	do	50	do	100
Do	eight annas	do	do	100	and over	

19 *Warrant fees* —For every distraint made under sub section (4) of Section 83 of the Regulation fees shall be levied at the following rates —

				Rs		Rs
A fee of four annas if the amount distrained for is			less than	5		
Do	six annas	do	is not less than	5	but not less than	10
Do	eight annas	do	do	10	do	25
Do	one rupee	do	do	25	do	50
Do	two rupee	do	do	50	do	75
Do	three rupees	do	do	75	do	100
Do	five rupees	do	do	100	and over	

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub Section (4) of Section 83 of the Regulation, namely

Serial No	Description of live-stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day			Cost for watering each head of live stock per day or fraction of a day	Total		
		Rs	a	p		Rs	a	p.
1	Elephants	3	0	0	Included in the amount shown under Column 3	3	0	0
2	Camel	1	0	0		1	0	0
3	Buffalo	0	4	0		0	4	0
4	Buffalo calf	0	2	0		0	2	0
5	Bullock or cow	0	4	0		0	4	0
6	Heifer or calf	0	1	0		0	1	0
7	Sheep or goat	0	1	0		0	1	0
8	Kid	0	1	0		0	1	0
9	Horse	0	4	0		0	4	0
10	Foal	0	2	0		0	2	0
11	Donkey (either young or grown)	0	1	0		0	1	0
12	Pig	0	1	0		0	1	0
13	Birds of all kinds	0	1	0		0	1	0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

21 All the Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer (in office hours only)

22 The Vice President Sanitary Inspector and Mutsaddis are authorised to receive payment of all Municipal dues at any time and place

Under Section 46 (*j*)

23 *When Municipal dues may be written off* —Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than R and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptnees and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

24 *When Municipal Council may remit distress fees* —The Municipal Council may remit the whole or any part of any fees chargeable for distress—

(*a*) if the property distrained is found to be devoted to religious or charitable purposes
(*b*) if the person from whom any such fee is leviable is too poor to pay it
(*c*) if a warrant has been issued against a wrong person
(*d*) if a bill presented is found to have been presented by mistake
(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

25 *Schedule of taxes* —

I Tax on buildings
II Tax on vacant lands
III Tax on vehicles
IV Toll on vehicles
V Octroi
VI Motor stand shop and oil mill tax etc

A—Schedule of taxes

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I	Tax on buildings	Buildings	Eight annas for every hundred rupees or part of hundred rupees at the Market value up to Rs 2,000 Four annas for every hundred rupees or part of hundred rupees for the balance of such value in excess of two thousand rupees	(*a*) Buildings set apart for the occupation of His Highness the Maharaja (*b*) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of tax (*c*) Buildings exclusively used as place of public worship or for charitable, but not for residential purposes (*d*) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
II	Tax on vacant lands.	Vacant lands	Two annas for every 80 square yards	Same as above.	Do
			VEHICLES AND TAX YEARLY		
III	Taxon vehicles	All vehicles kept for use within Municipal limits	Rs a p (1) Four wheeled carriage on springs drawn by two horses 5 0 0 (2) Four wheeled carriage drawn by one horse or pair of horses below 13 hands or by bulls or bullocks 4 0 0 (3) Two wheeled carriage on springs drawn by one or more horses mules bulls or bullocks 2 0 0 (4) Country carts— 1 With two wheels drawn by a pair of bullocks 2 0 0 2 Drawn by one bullock 1 0 0 3 Bicycle tricycle 1 0 0 (5) 1 Motor cars 5 0 0 2 Do cycles 3 0 0	(*a*) Vehicles belonging to His Highness the Maharaja (*b*) Vehicle the property of Government unless Government consent to the levy of tax (*c*) Vehicle belonging to the Municipality (*d*) Juvenile vehicles such as perambulators etc. ( ) Vehicles kept by carriage builders for dealers solely for sale (*f*) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half year (*g*) Vehicles and animals belonging to members of the Police Force and Officers of the Municipality employed on out-door duties provided that not more than one vehicle shall be exempted without the permission of the Municipal Council	Payable in advance in July and January for the half year beginning with those months
IV	Toll on vehicles	All vehicles of the description given in column 4 entering the Municipal limits Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight	Tolls shall be levied at the rates detailed below — 1 Carts drawn by one or more pairs of bullocks buffaloes horses, ponies, asses or mules when laden 0 4 0 2. Do when empty 0 2 0 3 Carts drawn by one bullock, buffalo, horse pony ass or mule, when laden 0 2 0 4 Do when empty 0 1 0	(1) No toll shall be levied on carts engaged in the passage of troops or military stores or equipages or of Police Officers on duty any person property their custody or of any property *bona fide* belonging to Government as established by the production of a certificate from the Head of the Department office to which it belongs also on carrying contractors carts conveying timber of the Forest Department. Tolls shall be collected only at the temporary sheds to be put up at the Municipal boundary on the Benk pur road, the Hole honnur road and the Jail road and at Okads built on the Honnali road Tirthahalli road Sagar road and Shikarpur road. (2) No toll shall be levied on carts on which mohatarfa-tax has been levied by the Municipality Such carts will be numbered by the Vice President of the Municipality who will issue a pass therefor (3) The levy of toll shall generally be subject to the conditions laid down in the late Chief Commissioner's Notification No 274 dated 4th November 1876.	

A —Schedule of taxes—*concld*

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable		Exemption	Time at which taxes payable
1	2	3	4		5	6
V	Octroi	The articles mentioned in the next column when imported into Municipal limits	Quantity	Rate Rs. a. p.	(1) Personal luggage of travellers arriving by steamers imported through the Post Office and goods bona fide property of Government at the time of importation and accompanied by the Departmental Head concerned that the property thereunder pertains to Government buildings to Government	In two equal instalments in advance in July and January every year
			A			
			Sheep or goats per head	0 1 0		
			B			
			Tobacco one maund of 40 seers.	0 6 0		
			C		(2) Goods which are declared not to be intended for sale or consumption within the Municipal limits and are taken at the bonded warehouses as provided for in the by-law Provided that if such goods be not exported they shall pay the full duty	
			D			
			Piece-goods etc., as may be specified	0 2 0		
					(3) One seer of tobacco for brought for personal consumption by bona fide travellers	
			SHOP TAX			
VI	Miscellaneous, shop and oil mill taxes	Shops and mills.	Description of shops Class 1 Maund 1st 2nd 3rd 4th 5th & 6th Piece goods shops Rs 30 20 10 4 2 Other shops and mills		For year	Do

SCHEDULE B

[Vide *Rule* 6 *under Section* 46 (1)]

Refund Bill of Municipality District

Name of payee	Amount to be refunded			Ground of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks
	Rs	a	p				

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer

D C SUBBARAYAPPA,

President.

2 8 27

SAGAR TOWN MUNICIPALITY

following rules prescribing taxes, etc., to be levied for Municipal purposes in the Sagar Town Municipality framed by the Municipal Council, under Section 46 (s) and (j) of the Mysore Municipal Regulation VII of 1906 are published for general information. Any inhabitant of the Municipality objecting to the proposed Bye-laws may within one month from the date of publication in the *Mysore Gazette* send his objections in writing to the President

Rules under Section 46 (s)

1 ***Taxes and exemptions*** —The Municipal Council shall levy the taxes and recognize exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the Schedule

2 ***How Taxes may be collected*** —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipal Council either departmentally by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only

3 ***Remissions*** —Subject to the sanction of Government remissions may be made to any extent by the Municipal Council on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 ***Claims for refund when not entertainable*** —No claim for refund of any sum paid to the Municipal Council on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

4A ***Octroi refunds*** — Octroi refunds shal be regulated by bye laws framed separately under Section 48 (*k*) of the Regulation

5 ***Payment of refund when not to be made*** —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 ***Order for payment of refund to be written on bill form*** —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice President

7 ***Refund on account of vacancy of buildings and lands*** —Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 ***Refund of amount paid on account of vehicle tax*** —Where the tax due in respect of any vehicle has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) if he has owned or been in charge of the vehicle for not more than thirty days in the half year

(*b*) if the vehicle has been under repair or standing at a carriage makers or cycle dealers during the whole of the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

9 ***Method of calculating liability to tax*** —When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of the days in the said two or more periods

10 ***Vehicles changing hands*** —If a half year s tax has been levied in respect of a vehicle no further tax for the same half year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year

11 ***Liability of transferee to rates and cesses*** —When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the A sessment List under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owners in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognise any claimant or refer claimants to a Civil Court as they think fit. If at any time after a decision by the President or the Managing Committee as the case may be any person produces a probate letters of administration a decree or other order of Court declar ing such person as heir of the deceased the name of such person as owner shall be substi tuted in the As essment List for any other name that may have been entered

13 *Entry in assessment list on sub division* —Where any property is sub divided an application being made to the Muni ipality intimating such sub division the Municipality shall, unless they see any objection to the same cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the a sessment lists and from information obtained by process in accordance with bye laws under Section 48 1) (*i*) and shall be issued under the signature of the Vice President

15 *Who to dispose of objections to Municipal Bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal Bills under Section 83 (1) (*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of reoccupation*—When an owner has given notice of vacancy he shall al o give notice in writing within fifteen days to the President of the date of subsequent reoccupation and failing this shall not be entitled to any refund if it be found that his premises have been re occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under sub section (3) of Section 82 of the Regulation fees shall be levied at the following rates —

			Rs		Rs.
A fee of one anna if the amount is less than					
Do	two annas	do	not less than	but less than	10
Do	four annas	do	do	10 do	50
Do	six annas	do	do	50 do	100
Do	eight annas	do	do	100 and over	

19 *Warrant fees* —For every distraint made under sub section (4) of Section 83 of the Regulation fees shall be levied at the following rates —

			Rs		Rs
A fee of four annas if the amount distrained for is			less than 5		
Do	six annas	do	is not less than	5 but not less than	10
Do	eight annas	do	do	10 do	25
Do	one rupee	do	do	25 do	50
Do	two rupees	do	do	50 do	75
Do	three rupees	do	do	75 do	100
Do	five rupees	do	do	100 and over	

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 88 of the Regulation, namely —

Serial No	Description of live-stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day			Cost for watering each head of live stock per day or fraction of a day	Total		
		Rs	a	p		Rs	a	p
1	Elephant	3	0	0	Included in the amount shown under Column 3	3	0	0
2	Camel	1	0	0		1	0	0
3	Buffalo	0	4	0		0	4	0
4	Buffalo calf	0	2	0		0	2	0
5	Bullock or cow	0	4	0		0	4	0
6	Heifer or calf	0	1	0		0	1	0
7	Sheep or goat	0	1	0		0	1	0
8	Kid	0	1	0		0	1	0
9	Horse	0	4	0		0	4	0
10	Foal	0	2	0		0	2	0
11	Donkey (either young or grown)	0	1	0		0	1	0
12	Pig	0	1	0		0	1	0
13	Birds of all kinds	0	1	0		0	1	0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

21 All the Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer (in office hours only)

22 The Vice-President Sanitary Inspector and Mutsaddis are authorised to receive payment of all Municipal dues at any time and place

Under Section 46 (*j*)

23 *When Municipal dues may be written off* —Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than R 5 and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

24 *When Municipal Council may remit distress fees* —The Municipal Council may remit the whole or any part of any fees chargeable for distress—

(*a*) if the property distrained is found to be devoted to religious or charitable purposes
(*b*) if the person from whom any such fee is leviable is too poor to pay it
(*c*) if a warrant has been issued against a wrong person
(*d*) if a bill presented is found to have been presented by mistake
(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

25 *Schedule of taxes* —

I Tax on buildings
II Tax on vacant lands
III Tax on vehicles
IV Toll on vehicles
V Octroi
VI Mohatarfa shop and oil mill tax etc

A—Schedule of taxes

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I	Tax on buildings	Buildings	Eight annas for every hundred rupees or part of hundred rupees of the Market value up to Rs 2 000 Four annas for every hundred rupees or part of hundred rupees for the balance of such value in excess of two thousand rupees.	(a) Building set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of tax (c) Building exclusively used as places of public worship or burial but not for residential purposes (d) Building which are the property of the Municipality	In two equal instalments in advance in July and January every year
II	Tax on vacant lands.	Vacant lands	Two annas for every 80 square yards	Same as above.	Do
			VEHICLES AND TAX YEARLY		
III	Taxes on vehicles	All vehicles kept for use within Municipal limits	Rs a p (1) Four wheeled carriage on springs drawn by two horses 0 0 (2) Four wheeled carriage drawn by one horse or pair of horses below 13 hands or by bullocks 4 0 0 (3) Two wheeled carriage on springs drawn by one or more horses mules, bullocks or bullocks 2 0 0 (4) Country carts— 1 With two wheels drawn by a pair of bullocks 2 0 0 2 Drawn by one bullock 1 0 0 3 Bicycle tricycle 1 0 0 (5) 1 Motor cars 5 0 0 2 Do cycles 3 0 0	(a) Vehicles belonging to His Highness the Maharaja (b) Vehicles the property of Government (c) Vehicle belonging to the Municipality (d) Juvenile vehicles such as perambulators etc. (e) Vehicles kept by carriage builders for dealers solely for sale (f) Carriages in transit or staying with Municipal limits not longer than 30 days in any half year (g) Vehicles and animals belonging to members of the Police Force and Officers of the Municipality employed on out-door duties provided that not more than one vehicle shall be exempted without the special permission of the Municipal Committee	Payable in advance in July and January for the half year beginning with those months
IV	Toll on vehicles	All vehicles of the description given in column 4 entering the Municipal limits Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight	Toll shall be levied at the rates detailed below — 1 Carts drawn by one or more pairs of bullocks buffaloes horses, ponies asses or mules when laden 0 4 0 2 Do when empty 0 2 0 3 Carts drawn by one bullock buffalo horse, pony ass or mule when laden 0 2 0 4 Do when empty 0 1 0	(1) No toll shall be levied on carts engaged in the passage of troops or military stores or equipages of Police Officers on duty any person or property their custody or for any property belonging to Government as established by the production of a certificate from the Head of the Department or officer to which it belongs also on carrying contractors carts conveying timber of the Forest Department. Toll shall be collected only at the temporary hands to be put up at the Municipal boundaries in the Benkapur road, the Holehonnur road and the Jail road and at Okad built on the Honnali road Tirthahalli road Sagar road and Shikarpur road. (2) No toll shall be levied on carts on which motor carts-tax has been levied by the Municipality Such carts will be numbered by the Vice-President of the Municipality who will issue a pass therefor (3) The levy of toll shall generally be subject to the conditions laid down in the late Chief Commissioner's Notification No 274 dated 4th November 1876.	

A —Schedule of taxes—*concld*

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptio	Ium at wh ch taxes pay ble
1	2	3	4	5	6
V	Octroi	The articles mentioned in the next column when imported into Municipal limits.	Quantity Rate Re. a p. A Sheep or goat per head 0 1 0 B Tobacco one maund of 40 seers. 0 8 0 C D Piece-goods etc., a ever m 2 0 0	(1) Personal luggage of tr vel lers art c imported throug the Post Offi nd good bona fid prope ty ot G ve n- ment at th t me f import and accomp n ed by the Depa tmental Head con cern l that th p operty there m ta n d belonga to Go ernm nt. (2) Good wh ch re le l r d not to b nt d i f r us r consu pt n w th n th Mun p l l mit d r taken t th b nd d wa house as pro id d u the bye l w Pro ded h t f su i g od he t xported t ey h ll pay th full duty (3) One of tob c o f brought f r p nal con mpt o by bona fid travellers	In two equal instalments in advance in July and January eve ry year
			SHOP TAX		
VI	Mohatarfa, shop and oil-mill taxes.	Shops and mills.	Description of sh ps Class 1 Maund 1st 2nd 3rd 4th 5th & 6th Piece goods hops Rs 3 25 20 10 4 2 Othe shops and mills	For year	Do

SCHEDULE B

[Vide *Rule* 6 *under Section* 46 (1)]

Refund Bill of Municipality District

Name of payee	Amount to b refunded			Ground of refund	Date on wh ch th amount laimed is credited in th Treasury account	The head of account nder which it s cred ted	Remarks
	Rs	a	p				

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer

D C SUBBARAYAPPA,

President.

Dc Subbarayappa

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SAGAR TOWN MUNICIPALITY

following rules prescribing taxes, etc to be levied for Municipal purposes in the Sagar Town Municipality framed by the Municipal Council under Section 46 (5) and (ff) of the Mysore Municipal Regulation, VII of 1906 are published for general information. Any inhabitant of the Municipality objecting to the proposed Bye-laws may within one month from the date of publication in the *Mysore Gazette* send his objections in writing to the President.

Rules under Section 46 (*s*)

1 ***Taxes and exemptions*** —The Municipal Council shall levy the taxes and recognize exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the Schedule

2 ***How Taxes may be collected*** —The taxes and imposts imposed by the Municipal Council or any of them, may be collected by the Municipal Council either departmentally by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only

3 ***Remissions*** —Subject to the sanction of Government remissions may be made to any extent by the Municipal Council on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 ***Claims for refund when not entertainable*** —No claim for refund of any sum paid to the Municipal Council on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

4A ***Octroi refunds*** — Octroi refunds shall be regulated by bye laws framed separately under Section 48 (*k*) of the Regulation

5 ***Payment of refund when not to be made*** —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 ***Order for payment of refund to be written on bill form*** —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice President

7 ***Refund on account of vacancy of buildings and lands*** —Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 ***Refund of amount paid on account of vehicle tax*** —Where the tax due in respect of any vehicle has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) if he has owned or been in charge of the vehicle for not more than thirty days in the half year

(*b*) if the vehicle has been under repair or standing at a carriage makers or cycle dealers during the whole of the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

9 ***Method of calculating liability to tax*** —When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of the days in the said two or more periods

10 ***Vehicles changing hands*** —If a half year s tax has been levied in respect of a vehicle no farther tax for the same half-year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year

11 ***Liability of transferee to rates and cesses*** —When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the A sessment List under Section 63 of the Regulation the person to whom the title of the decea ed shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owners in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognise any claimant or refer claimants to a Civil Court as they think fit If at any time after a decision by the President or the Managing Committee as the case may be any person produces a probate letters of administration a decree or other order of Court declar ing such person as heir of the deceased the name of such person as owner shall be substituted in the As essment List for any other name that may have been entered

13 *Entry in assessment list on sub division* —Where any property is sub divided an application being made to the Muni ipality intimating such sub division the Municipality shall unless they see any objection to the same cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued.*—All bills under Section 82 (1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye-laws under Section 48 1) (*i*) and shall be issued under the signature of the Vice President

15 *Who to dispose of objections to Municipal Bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal Bills under Section 83 (1) (*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 pr ocess for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of reoccupation*—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent reoccupation and failing this shall not be entitled to any refund if it be found that his premises have been re occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under sub section (3) of Section 82 of the Regulation fees shall be levied at the following rates —

				Rs		Rs
A fee of one anna if the amount is less than				5		
Do	two annas	do	not less than	5 but less than		10
Do	four annas	do	do	10	do	50
Do	six annas	do	do	50	do	100
Do	eight annas	do	do	100 and over		

19 *Warrant fees* —For every distraint made under sub section (4) of Section 83 of the Regulation fees shall be levied at the following rates —

				Rs		Rs
A fee of four annas if the amount distrained for is less than				5		
Do	six annas	do	is not less than	5 but not less than		10
Do	eight annas	do	do	10	do	25
Do	one rupee	do	do	25	do	50
Do	two rupees	do	do	50	do	75
Do	three rupees	do	do	75	do	100
Do	five rupees	do	do	100 and over		

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied

20. *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub Section (4) of Section 88 of the Regulation, namely —

Serial No.	Description of live-stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day			Cost for watering each head of live-stock per day or fraction of a day	Total		
		Rs.	a.	p.		Rs.	a.	p.
1	Elephant	3	0	0	Included in the amount shown under Column 3	3	0	0
2	Camel	1	0	0		1	0	0
3	Buffalo	0	4	0		0	4	0
4	Buffalo-calf	0	2	0		0	2	0
5	Bullock or cow	0	4	0		0	4	0
6	Heifer or calf	0	1	0		0	1	0
7	Sheep or goat	0	1	0		0	1	0
8	Kid	0	1	0		0	1	0
9	Horse	0	4	0		0	4	0
10	Foal	0	2	0		0	2	0
11	Donkey (either young or grown)	0	1	0		0	1	0
12	Pig	0	1	0		0	1	0
13	Birds of all kinds	0	1	0		0	1	0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

21 All the Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer (in office hours only)

22. The Vice-President, Sanitary Inspector and Mutaaddis are authorised to receive payment of all Municipal dues, at any time and place.

Under Section 46 (f)

23. *When Municipal dues may be written off* —Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year in the case of sums less than Rs. 5 and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

24 *When Municipal Council may remit distress fees* —The Municipal Council may remit the whole or any part of any fees chargeable for distress—

(a) if the property distrained is found to be devoted to religious or charitable purposes
(b) if the person from whom any such fee is levable is too poor to pay it
(c) if a warrant has been issued against a wrong person
(d) if a bill presented is found to have been presented by mistake
(e) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake.

25. *Schedule of taxes* —

I. Tax on buildings.
II Tax on vacant lands.
III. Tax on vehicles.
IV Toll on vehicles.
V Octroi.
VI. Mohatarfa, shop and oil-mill tax etc.

A—Schedule of taxes

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I	Tax on buildings	Buildings	Eight annas for every hundred rupees or part of hundred rupees of the Market value up to Rs 2 000 Four annas for every hundred rupees or part of hundred rupees for the balance of such value in excess of two thousand rupees	(*a*) Buildings set apart for the occupation of His Highness the Maharaja (*b*) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of tax (*c*) Buildings exclusively used as places of public worship or for charitable, but not for residential purposes (*d*) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
II	Tax on vacant lands.	Vacant lands	Two annas for every 100 square yards	Same as above.	Do
III	Taxes on vehicles	All vehicles kept for use within Municipal limits	VEHICLES AND TAX YEARLY Rs a p. (1) Four-wheeled carriage on springs drawn by two horses 5 0 0 (2) Four-wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bullocks 4 0 0 (3) Two wheeled carriage on springs drawn by one or more horses mules, bull or bullocks 2 0 0 (4) Country carts— 1 With two wheels, drawn by a pair of bullocks 2 0 0 2 Drawn by one bullock 1 0 0 3 Bicycle tricycle 1 0 0 (5) 1 Motor cars 5 0 0 2 Do cycles 3 0 0	(*a*) Vehicles belonging to His Highness the Maharaj (*b*) Vehicle the property of Government unless Government consents to the levy of tax ( ) Vehicles belonging to the Municipality (*d*) Juvenile vehicles such as perambulators etc ( ) Vehicles kept by carriage builders for dealers solely for sale (*f*) Conveyance in transit or staying within Municipal limits not longer than 30 days in any half year (*g*) Vehicles and animals belonging to members of the Police Force and Officers of the Municipality employed on out-door duties provided that not more than one vehicle shall be exempted without the special permission of the Municipal Office	Payable in advance in July and January for the half year beginning with these months
IV	Toll on vehicles	All vehicles of the description given in column 4 entering the Municipal limits Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight	Tolls shall be levied at the rates detailed below — 1 Carts drawn by one or more pairs of bullocks, buffaloes horses, ponies, asses or mules when laden 0 4 0 2 Do when empty 0 2 0 3. Carts drawn by one bullock buffalo horse, pony ass or mule when laden 0 2 0 4 Do when empty 0 1 0	(1) No toll shall be levied on carts engaged in the passage of troops or military stores or equipages or of Police Officers on duty or any person or property in their custody or of any property *bona fide* belonging to Government as established by the production of a certificate from the Head of the Department or office to which it belongs also on carts carrying contractors or their conveying timber of the Forest Department. Tolls shall be collected only at the temporary sheds to be put up at the Municipal boundaries on the Bankpur road, the Holehonur road and the Jail road and at Okkada built on the Honnali road Tirthahalli road, Sagar road and Shikarpur road. (2 No toll shall be levied on carts in which mohatarfa-tax has been levied by the Municipality Such carts will be numbered by the Vice-President of the Municipality who will issue a pass therefor (3) The levy of toll shall generally be subject to the conditions laid down in the late Chief Commissioner's Notification No 274 dated 4th November 1876.	In two equal instalments in advance in July and January every year

A —Schedule of taxes—*concld*

1	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
	2	3	4	5	6
	Octroi	The articles mentioned in the next column when imported into Municipal limits.	Quantity Rate Rs. a. p. A Sheep or goat per head 0 1 0 B Tobacco one maund of 40 seers. 0 8 0 C D Piece-goods etc. per Rs. 2 0 0 Shoe wax	(1) Personal luggage of travellers and articles imported through the Post Office and goods bona fide property of Government at the time of import and accompanied by the Departmental Head concerned that the property therein mentioned belongs to Government (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided in the bye-law Provided that if such goods be not exported they shall pay the full duty (3) One case of tobacco if brought for personal consumption by bona fide traveller	In two equal instalments in advance on 1st July and 1st January every year
VI	Molatarfa, shop and mill taxes	Shops and mills.	Description of shops Class 1. Manufacturing shops 1st, 2nd 3rd 4th 5th & 6th Piece goods shops Rs. 30 20 10 4 2 Other shops and mills.	For year	Do

SCHEDULE B

[Vide *Rule* 6 *under Section* 46 (1)]

Refund Bill of Municipality District

Name of payee	Amount to be refunded			Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks
	Rs	a	p				

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer

I D C SUBBARAYAPPA,

President

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SUBJECT...

Any No. of letter replied to. 17362

General and Revenue Secretariat

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Date of issue. 10-11-27

Signed by C. V. Iyengar

May this be

i Printed ?

ii Printed as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

i published in the Gazette, Kannada Part ?

Section m(

File No 5 - 27

Serial No 7

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Correspondence ending with the letter no M 3 A C 11x6 /26-27 dated 14 x 27 from the Deputy Commissioner Shimoga forwarding for sanction the draft rules of the Sagar Town Fully framed under Section 44 (1) and (3) of the Mysore Municipal Regulation of 1906 and stating that no objection to the proposed rules has been received from the people so far

Order Thereon No The above rules were published in the Gazette on the 7th July 1927

Order no L 2988-9

Sanctioned

The Draft rules of the Sagar Town Fully are approved They may be printed and published in the Gazette

Copy to The D C Shimoga for information

The Comptroller